

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF GRINNELL, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207900300000 City Clerk/Finance Director 927 4th Avenue Grinnell, IA 50112 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,807,750		3,807,750	3,817,572
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,807,750		3,807,750	3,817,572
Delinquent property taxes	0		0	0
TIF revenues	1,963,204		1,963,204	2,006,618
Other city taxes	1,706,847	0	1,706,847	1,843,316
Licenses and permits	12,910	0	12,910	3,186
Use of money and property	156,706	25,430	182,136	190,601
Intergovernmental	2,467,295	0	2,467,295	3,576,856
Charges for fees and service	485,634	4,608,492	5,094,126	5,388,267
Special assessments	0	0	0	0
Miscellaneous	1,343,651	180,026	1,523,677	1,512,452
Other financing sources	5,755,974	0	5,755,974	6,081,805
Total revenues and other sources	17,699,971	4,813,948	22,513,919	24,420,673
Expenditures and Other Financing Uses				
Public safety	1,991,262	0	1,991,262	2,093,384
Public works	1,578,667	0	1,578,667	1,762,495
Health and social services	822	0	822	2,000
Culture and recreation	1,322,186	0	1,322,186	1,350,387
Community and economic development	702,911	0	702,911	847,810
General government	1,841,487	0	1,841,487	2,000,254
Debt service	2,026,423	0	2,026,423	2,026,424
Capital projects	5,874,181	0	5,874,181	6,929,325
Total governmental activities expenditures	15,337,939	0	15,337,939	17,012,079
Business type activities	0	3,406,364	3,406,364	4,119,699
Total ALL expenditures	15,337,939	3,406,364	18,744,303	21,131,778
Other financing uses, including transfers out	4,412,844	1,268,630	5,681,474	6,081,805
Total ALL expenditures/And other financing uses	19,750,783	4,674,994	24,425,777	27,213,583
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,050,812	138,954	-1,911,858	-2,792,910
Beginning fund balance July 1, 2015	8,666,573	2,799,422	11,465,995	11,465,995
Ending fund balance June 30, 2016	6,615,761	2,938,376	9,554,137	8,673,085
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 13,510,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 25,625,783	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		07/28/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
P. Kay Cmelik		641	236-2600	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF GRINNELL						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	2,233,409	1,166,206		408,135			3,807,750			3,807,750	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	2,233,409	1,166,206		408,135	0		3,807,750		T01	3,807,750	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	2,233,409	1,166,206		408,135	0	0	3,807,750			3,807,750	6			
7	TIF revenues			1,963,204				1,963,204		T01	1,963,204	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	38,764	21,638		5,644			66,046		T15	66,046	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	380,778						380,778		T15	380,778	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax		332,305					332,305		T19	332,305	13			
14	Other local option taxes		927,718					927,718		T09	927,718	14			
15	TOTAL OTHER CITY TAXES	419,542	1,281,661	0	5,644	0	0	1,706,847	0		1,706,847	15			
16	Section B - LICENSES AND PERMITS	12,910						12,910		T29	12,910	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	12,202	19,602	1,372	4,212	5,382		42,770	25,430	U20	68,200	18			
19	Rents and royalties	113,936						113,936		U40	113,936	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	126,138	19,602	1,372	4,212	5,382	0	156,706	25,430		182,136	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					332,253		332,253		B89	332,253	27			
28	Community development block grants					95,027		95,027		B50	95,027	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	427,280	0	427,280	0		427,280	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRINNELL						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		1,139,154					1,139,154		C46	1,139,154	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	4,172	4,000					8,172		C89	8,172	49		
50	Iowa Department of Transportation	45,596				329,196		374,792		C89	374,792	50		
51	Iowa Department of Natural Resources	13,127						13,127		C89	13,127	51		
52	Iowa Economic Development Authority					98,885		98,885		C89	98,885	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	Iowa Tourism - Sports Authority Grant	37,500						37,500			37,500	55		
56	State Library Shared							0			0	56		
57	Iowa Alcoholic Beverages Division	14,432						14,432			14,432	57		
58	State Allocation - Replacement Taxes	120,113	66,944		17,619			204,676			204,676	58		
59								0			0	59		
60	Total state	234,940	1,210,098	0	17,619	428,081	0	1,890,738	0		1,890,738	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	14,970						14,970			14,970	63		
64	Library service	7,404						7,404		D89	7,404	64		
65	Township contributions	40,067						40,067		D89	40,067	65		
66	Fire/EMT service							0		D89	0	66		
67	Local grants and reimbursements	800	2,000			84,036		86,836		D89	86,836	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	63,241	2,000	0	0	84,036	0	149,277	0		149,277	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	298,181	1,212,098	0	17,619	939,397	0	2,467,295	0		2,467,295	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,442,804	A91	1,442,804	73		
74	Sewer							0	1,622,532	A80	1,622,532	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	1,231,508	A81	1,231,508	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRINNELL							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit							0		A94	0	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0	311,648	A80	311,648	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees	600						600		A89	600	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges	4,340						4,340		A89	4,340	92			
93	Ambulance charges							0		A89	0	93			
94	Sidewalk street repair charges							0		A44	0	94			
95	Housing and urban renewal charges							0		A50	0	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges	39,793						39,793		A03	39,793	98			
99	Library charges							0		A89	0	99			
100	Park, recreation, and cultural charges	260,641						260,641		A61	260,641	100			
101	Animal control charges							0		A89	0	101			
102	Other charges - Specify	5,648						5,648			5,648	102			
103	Maps, printing etc	174,612						174,612			174,612	103			
104	TOTAL CHARGES FOR SERVICE	485,634	0	0	0	0	0	485,634	4,608,492		5,094,126	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	42,188	149,838				4,720	196,746		U99	196,746	108			
109	Deposits and sales/fuel tax refunds	20,684						20,684		U99	20,684	109			
110	Sale of property and merchandise	123,358						123,358		U11	123,358	110			
111	Fines	41,871						41,871		U30	41,871	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify							0			0	113			
114	County Reimbursement - Ambulance Rent 45% per contract	49,125						49,125			49,125	114			
115	MidWest Ambulance Rent	27,083						27,083			27,083	115			
116	Misc Reimbursements	15,619	92					15,711			15,711	116			
117	Police Reimbursements	4,069						4,069			4,069	117			
118	Internal transfers	630,962	141,504			76,217		848,683			848,683	118			
119	Misc Revenues/Refunds		16,321					16,321	180,026		196,347	119			
120	TOTAL MISCELLANEOUS	954,959	307,755	0	0	76,217	4,720	1,343,651	180,026		1,523,677	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GRINNELL		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,530,773	3,987,322	1,964,576	435,610	1,020,996	4,720	11,943,997	4,813,948		16,757,945	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				74,500			74,500		NR	74,500	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	177,545	462,590		1,008,488	2,296,845		3,945,468			3,945,468	127
128	Internal TIF loans and transfers in	10,000			984,506	741,500		1,736,006			1,736,006	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	187,545	462,590	0	2,067,494	3,038,345	0	5,755,974	0		5,755,974	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,718,318	4,449,912	1,964,576	2,503,104	4,059,341	4,720	17,699,971	4,813,948		22,513,919	132
133												133
134	Beginning fund balance July 1, 2015	1,202,132	4,412,978	257,224	147,712	2,137,852	508,675	8,666,573	2,799,422		11,465,995	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,920,450	8,862,890	2,221,800	2,650,816	6,197,193	513,395	26,366,544	7,613,370		33,979,914	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF GRINNELL						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	1,108,078	226,603					1,334,681		E62	1,334,681	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	1,593						1,593		E89	1,593	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	376,997	79,094					456,091		E24	456,091	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	109,167						109,167		E32	109,167	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	3,011						3,011		E32	3,011	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	86,719						86,719		E89	86,719	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,685,565	305,697		0	0	0	1,991,262			1,991,262	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GRINNELL		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	82,144	582,673					664,817		E44	664,817	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		76,682					76,682		E44	76,682	48
49	Traffic control safety — Current operation		36,010					36,010		E44	36,010	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		113,258					113,258		E44	113,258	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		34,084					34,084		E81	34,084	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	85,790						85,790		E01	85,790	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		568,026					568,026		E89	568,026	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	167,934	1,410,733		0	0	0	1,578,667			1,578,667	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRINNELL		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	822						822		E79	822	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	822	0		0	0	0	822			822	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF GRINNELL						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	523,314	44,645					567,959		E52	567,959	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	2,436						2,436		E61	2,436	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	137,417						137,417		E61	137,417	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	430,743						430,743		E61	430,743	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	108,631						108,631		E03	108,631	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	75,000						75,000		E61	75,000	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,277,541	44,645		0	0	0	1,322,186			1,322,186	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	20,736	3,400					24,136		E89	24,136	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	85,687		48,851				134,538		E89	134,538	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	224,761						224,761		E29	224,761	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	85,000	68,810					153,810		E89	153,810	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			165,666				165,666		E89	165,666	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	416,184	72,210	214,517	0	0	0	702,911			702,911	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRINNELL		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	37,062						37,062		E29	37,062	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	144,937						144,937		E23	144,937	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,692						11,692		E25	11,692	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	125,648						125,648		E31	125,648	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	62,700	161,842					224,542		E89	224,542	171
172	Other general government — Current operation	462,962	834,644					1,297,606		E89	1,297,606	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	845,001	996,486	0	0	0	0	1,841,487			1,841,487	176
177	Section G — DEBT SERVICE							0			0	177
178					2,026,423			2,026,423			2,026,423	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,026,423	0	0	2,026,423			2,026,423	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						5,874,181		5,874,181			5,874,181	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	5,874,181	0			5,874,181	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,874,181	0	5,874,181			5,874,181	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,393,047	2,829,771	214,517	2,026,423	5,874,181	0	15,337,939			15,337,939	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRINNELL		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							1,307,160	E91		1,307,160	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							893,732	E80		893,732	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							973,497	E81		973,497	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							231,975	E80		231,975	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRINNELL		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,406,364		3,406,364	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,393,047	2,829,771	214,517	2,026,423	5,874,181	0	15,337,939	3,406,364		18,744,303	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	255,380	1,956,908		434,456	30,094		2,676,838	1,268,630		3,945,468	255
256	Internal TIF loans/repayments and transfers out			1,736,006				1,736,006			1,736,006	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	255,380	1,956,908	1,736,006	434,456	30,094	0	4,412,844	1,268,630		5,681,474	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,648,427	4,786,679	1,950,523	2,460,879	5,904,275	0	19,750,783	4,674,994		24,425,777	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						513,395	513,395			513,395	263
264	Restricted							0			0	264
265	Committed			271,277	74,500	292,918		638,695			638,695	265
266	Assigned							0			0	266
267	Unassigned	1,272,023	4,076,211		115,437			5,463,671			5,463,671	267
268	Total Governmental	1,272,023	4,076,211	271,277	189,937	292,918	513,395	6,615,761			6,615,761	268
269	Proprietary								2,938,376		2,938,376	269
270	Total ending fund balance June 30, 2016	1,272,023	4,076,211	271,277	189,937	292,918	513,395	6,615,761	2,938,376		9,554,137	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,920,450	8,862,890	2,221,800	2,650,816	6,197,193	513,395	26,366,544	7,613,370		33,979,914	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF GRINNELL Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z00 \$		3,311,221	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
		(b)	(c)	(d)	(e)	(f)	(g)		
1. Water utility	19U \$ 0	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U 0	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U 0	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T 0	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T 0	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. GO LOST 14	6,655,000		660,000	5,995,000	49U	49U	49U	252,125	
10. GO URB REN 13A & 13B	3,920,000	29U	39U 90,000	3,830,000	49U	49U	49U	84,830	
11. GO Ref CLN 2008 CBD IIA	115,000	29U	39U 65,000	50,000	49U	49U	49U	5,060	
12. T-Hangar CLN 2006B	14,207	29U	39U 14,207	0	49U	49U	49U	923	
13. LOST II-III	2,310,000	29U	39U 710,000	1,600,000	49U	49U	49U	27,616	
14. T-Hangar CLN 2006B	2,695,000	29U	39U 660,000	2,035,000	49U	49U	49U	96,363	
Total long-term debt	15,709,207	0	2,199,207	13,510,000	0	0	0	466,917	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	0
Outstanding as of JUNE 30, 2016		64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
		\$	512,515,669
		x .05 = \$ 25,625,783	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		9,554,130	9,554,130
REMARKS					V98